whether withholding taxes are due when no salary deductions were allowed by the government.

district. The main case is the one involving Dean Gordon Potter who is a resident in the

In any event, if the cases are to be consolidated, the Northern District is the appropriate

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1	Northern District. No anticipated witness is located in the Eastern District. The principal			
2	witnesses are located in Southern California and Barbados.			
3	The interest of justice dictates that the Potter case and objection to claims remain in the			
4	Northern District and that if the UNICO case should be consolidated, it should be transferred to			
5	the Northern District.			
6	The undersigned counsel would appreciate the opportunity to present and argue the			
7	transfer of venue issue if the Court would find it helpful.			
8	Respectfully submitted,			
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10	Dated: November 2, 2007		/s/ John Gigoun	<u>as</u>
11			John Gigounas	
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